



General Assembly

January Session, 2011

Proposed Bill No. 347

LCO No. 2017

Referred to Committee on Judiciary

Introduced by:
SEN. KISSEL, 7th Dist.

**AN ACT STUDYING THE FEASIBILITY OF ENACTING AN EXEMPTION
FROM THE OCCUPATIONAL TAX ON ATTORNEYS RELATED TO
INCOME AND PRO BONO LEGAL SERVICES.**

Be it enacted by the Senate and House of Representatives in General
Assembly convened:

- 1 That the joint standing committee of the General Assembly having
- 2 cognizance of matters relating to the judiciary conduct a study of the
- 3 feasibility of amending section 51-81b of the general statutes to exempt
- 4 from the occupational tax on attorneys any person admitted as an
- 5 attorney in this state who is not otherwise exempt from the
- 6 occupational tax and who earned less than a certain amount in the
- 7 practice of law or provided extensive hours of pro bono legal services
- 8 during a taxable year.

Statement of Purpose:

To study the feasibility of exempting attorneys from the occupational
tax on attorneys if they earn less than a certain amount in the practice
of law or provide extensive hours of pro bono legal services during a
taxable year.